IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 201 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME-TAX

Versus

GUJ.NARMADA VALLEY FERTILIZERSCOMPANY LIMITED

Appearance:
MR MANISH R BHATT for Petitioner No. 1
SERVED BY RPAD - (N) for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 10/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

1. At the instance of the revenue, the following question has been referred to this Court for its opinion under the provisions of Sections 256(1) of the Income Tax Act, 1961 (herein referred to as "the Act"), by the

Income Tax Appellate Tribunal, Ahmedabad bench `A'.

"Whether on the facts and in the circumstances of the case Rs.26,972/- was taxable?"

2. Learned advocate Shri Bharat Naik has appeared for the applicant, whereas nobody has appeared for the respondent-assessee, though the respondent has been served.

3. Learned advocate Shri Bharat Naik has submitted that while passing the order in appeal, the Tribunal had relied upon its order passed in the case of the assessee itself for the earlier assessment years. It has been submitted by the learned advocate appearing for the revenue that ITR 104/85 involved similar legal issue and that too in the case of the assessee itself. Upon perusal of the judgment delivered in the case of ITR.104/85 we are of the view that the question which has been referred to us will have to be answered in the affirmative i.e., in favour of the revenue and against the assessee.

The reference thus stands disposed of accordingly, with no order as to costs.

10.7.2001. (A.R. Dave, J.)

(D.A. Mehta, J.)

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